

# Definitions and Instructions for the Annual Survey of Manufactures, MA-10000(S)

## Burden Statement

We estimate this survey will vary from a half-hour to 3 hours to complete with an average of 1.4 hours to complete, which includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: EWD Survey Comments 0607-0449, U.S. Census Bureau, 4600 Silver Hill Road, Room EWD-8K154, Washington, DC 20233. You may e-mail comments to [EWD.surveys@census.gov](mailto:EWD.surveys@census.gov). Be sure to use "EWD Survey Comments 0607-0449" as the subject.

Response to this collection of information is not required unless it displays a valid approval number from the Office of Management and Budget (OMB). The eight-digit OMB number appears in the upper-right corner of the instrument.

## Definition of Establishment and Manufacturing Activity

An establishment is generally a single physical location where manufacturing is performed. Report separate data for each establishment.

If your company operates at different physical locations, even if they are producing the same line of goods, a separate report must be filed for each location.

If your company operates in two or more distinct lines of manufacturing at the same location, a separate report must be filed for each activity.

Manufacturing activity involves the mechanical, physical, or chemical transformation of materials, substances, or components into new products.

The assembling of component parts of manufactured products is considered manufacturing, except in cases where the activity is appropriately classified in Sector 23, Construction.

## I. General Instructions:

### A. Who Should Report

The Annual Survey of Manufactures is conducted under an Act of Congress (Title 13, United States Code) which requires that a report be filed by every manufacturer who receives a survey.

If an establishment that is not in operation receives a survey, submit the survey with a notation of its condition in **Operational Status**. If the establishment had custodial employees, capital expenditures, inventories, or any shipments from inventories, these should be reported in their proper sections.

Separate surveys are required for each manufacturing establishment (plant) because data will be published for industries and states.

## B. Manufacturing Activities

Report all activities (manufacturing, fabricating, processing, and assembling) conducted within the establishment.

### INCLUDE

- Maintenance of plant and equipment
- Receiving and shipping activities
- Warehousing and storage
- Research
- Recordkeeping
- Health and safety
- Cafeteria (without seating) and other services unless operated as separate establishments
- Apparel jobbing and contracting
- Assembling from purchased components
- Commission processing of materials owned by others
- Job casting, stamping, and machining
- Lapidary work
- Machine shops, including those operating on a job-order basis
- Manufacturing and delivering ready-mixed concrete
- Milk pasteurizing and bottling
- Plating, galvanizing, polishing, etc., of materials owned by others
- Poultry dressing
- Printing books, periodicals, etc.
- Repair of ships
- Research and development, engineering and other services directly related to aerospace industries
- Sawmills
- Seafood, fresh-packaged or frozen
- Wood preserving

### EXCLUDE

- Sales branches and sales offices
- Research laboratories
- Retail stores
- Mining activities and general administrative offices

Descriptions of some of these activities are provided in **Details of Sales, Shipments, Receipts, or Revenue**.

## C. Reporting Period

Report data for the calendar year. If calendar year book figures are not available except at considerable cost, reasonable estimates will be accepted. Indicate in **Submission Certification**, the exact dates covered.

If there was a change in ownership during the year or the establishment operated part of the year only, report the period of operation by your company only. Report in **Operational Status** any change of operator, and the name and address of the new operator(s).

The establishment may have been purchased singly or as part of a parent company which was acquired by or merged with another company. Please make certain that the date of the change in ownership is recorded in **Operational Status**.

If the establishment is filing for only part of the year due to ownership changes, report as follows:

- **REPORT FOR THE OWNER WHO SOLD THE ESTABLISHMENT** - Report any new or used capital expenditures that occurred in the current year prior to the sale.
- **REPORT FOR THE BUYER** - Report only the capital expenditures that occurred after the original purchase of the entire plant.

## **D. Establishments Involved with Asset Leasing Arrangements**

If any building or equipment has been acquired this year under a capital lease, please report the cost (at the market value) in **Capital Expenditures**.

Do not report the periodic payments made to the lessor. If the lease qualifies as an operating lease, do not include the value of the building and equipment as capital expenditures. Also, do not report the periodic payments made to the producer or the lessor as capital expenditures.

## **II. Specific Instructions:**

### **Mailing Address**

The information is what the U.S. Census Bureau has on file for the establishment's mailing address. Respondents may update ATTN, Name 1, Name 2, Street, City, State, and ZIP Code fields if the information displayed is incorrect.

**Note:** The reporting unit for this questionnaire is an **establishment**, which is generally a single physical location where business is conducted or where services or industrial operations are performed. Please make updates to the physical location address in **Physical Location Information**.

### **Employer Identification Number**

This information is needed so that the U.S. Census Bureau can avoid sending duplicate surveys for the same location. If the Employer Identification Number (EIN) listed on the screen is not correct, answer 'No', click the 'Save and Continue' button, and enter the current EIN number on the next screen. Our file of new business formations is based on the new EINs issued each year. However, we exclude mailing surveys to new EINs if we identify them as belonging to existing respondents.

### **Ownership or Control (Single establishment organizations only)**

Select the suitable answer to indicate if your company is owned or controlled by another domestic company.

### **Ownership or Control: Voting stock validation (Single establishment organizations only)**

Select the suitable answer to indicate if another domestic company owns more than 50 percent of the voting stock of your company.

### **Ownership or Control: Management and policy (Single establishment organizations only)**

Select the suitable answer to indicate if another domestic company has the power to control the management and policies of your company.

### **Ownership or Control: Percent of Voting Stock Held (Single establishment organizations only)**

Select the suitable answer to indicate the percentage of voting stock held by the owning or controlling company.

## Ownership or Control: Company Information (Single establishment organizations only)

Enter the name, home office address, and EIN of the owning or controlling company. Note: Do not list as a controlling company, the company for which you operate a franchise.

## Additional Establishment Instructions (Single establishment organizations only)

Consolidating Data for Added Establishments:

- The sum value of **Sales, Shipments, Receipts, Revenue** for all locations of the EIN should also be reported as a consolidated value in the **Sales, Shipments, Receipts, Revenue** section, and in the **Details of Sales, Shipments, Receipts, Revenue** section that follows.
- The sum of **Employment, First Quarter Payroll**, and **Annual Payroll** for all locations of the EIN should also be reported as consolidated values in the respective areas of the **Employment** and **Payroll** section that follows.

## Physical Location Validation

Select the suitable answer to indicate if the establishment's physical location listed is accurate.

Accurate and precise data on the physical location of each establishment is needed in order to prepare the tabulations of manufacturing activity in each state. Each establishment has tentatively been coded geographically based on the address shown.

## Physical Location Information

Enter/Update the physical location of the establishment: address (number and street), city, state, and ZIP.

Accurate and precise data on the physical location of each establishment is needed in order to prepare the tabulations of manufacturing activity in each state. Each establishment has tentatively been coded geographically, based on the address shown. Make any necessary corrections to the location, including street name, street number, and ZIP.

Note: Respondents will only navigate to this question if 'No' is marked in **Physical Location Validation**

## Operational Status

Complete this item fully. Accurate completion of this item will avoid unnecessary correspondence and reduce the possibility of receiving more than one survey for the manufacturing activity at this location.

Select the radio button that is applicable to the operation of your location during the survey year.

- If the establishment ceased operation,
  - Enter the ceased operation date in the **CEASED OPERATION OR SOLD OR LEASED INFORMATION** response section.
- If the establishment was sold or leased to another operator,
  - Enter the sold operation date in the **CEASED OPERATION OR SOLD OR LEASED INFORMATION** response section.
  - Also, enter the name and address of this establishment's new owner or operator.

## Special Reporting Instructions for Establishments with Ownership Changes

The establishment may have been purchased singly or as part of a parent company, which was acquired by or merged with another company. Please make certain that the date of the change in ownership is reported.

**If the establishment is filing for only part of the year, report as follows:**

1. FINAL REPORT FOR THE OWNER WHO SOLD THE ESTABLISHMENT - Report any new or used capital expenditures that occurred in the current year prior to the sale.
2. REPORT FOR THE BUYER - Report only the capital expenditures that occurred after the original purchase of the entire plant.

## Months in Operation

Report how many months during the survey year this establishment was in operation.

## Additional Reporting Guidelines

### How to Report Dollar Figures:

Dollar figures should be rounded to thousands of dollars

### EXAMPLE:

EXAMPLE - if a dollar figure is \$2,036,355.25, report:	<div>Check if None <input type="checkbox"/></div>	<div>2016 \$ 2036 ,000.00</div>
EXAMPLE - if a dollar figure is "0" (or less than \$500.00), report:	<div>Check if None <input checked="" type="checkbox"/></div>	<div>2016 \$ ,000.00</div>

**Prior Year Data:** Where available, your establishment's prior year data is prelisted in the 2015 column. Check these figures and make any necessary corrections. If 2015 inventory figures are not prelisted, report these figures in the appropriate sections as instructed.

## Data Consolidation Instructions (Single establishment organizations only)

For all locations under the EIN, report consolidated values in:

- Sales, Shipments, Receipts, or Revenue (also Details of Sales, Shipments, Receipts, or Revenue)
- Employment
- First Quarter Payroll
- Annual Payroll
- Any other applicable questions

## Sales, Shipments, Receipts, or Revenue

Report the total value of products shipped, including interplant transfers, exports, and other receipts exclusive of freight charges and taxes. For selected industries in the manufacturing sector, value of production or value of work done are requested.

The value reported should be the same as the value reported in **Details of Sales, Shipments, Receipts, Revenue** code 7700000. In addition, this value should be comparable to the total reported for the prior survey year. If the two figures are not comparable, please explain in the **Remarks** section.

## E-Shipments

E-shipments are online orders accepted for manufactured products from customers. These include shipments to other domestic plants of your own company for further manufacture, assembly, or fabrication. The price and terms of sale for these shipments are negotiated over an Internet, Extranet, Electronic Data Interchange (EDI) network, electronic mail, or other online system. Payment may or may not be made online.

## Employment

Follow the definition of an employee used on the Internal Revenue Service Form 941, Employer's Quarterly Federal Tax Return, and as described in Circular E, Employer's Tax Guide.

Report for production worker employees at the establishment who worked or received pay for the part of the pay period including the 12<sup>th</sup> of March.

### INCLUDE

- All persons on paid sick leave, paid holidays, and paid vacation during these pay periods
- Officers at this establishment, if a corporation
- Spread on stock options that are taxable to employees as wages

### EXCLUDE

- Temporary staffing obtained by a staffing service
- Members of Armed Forces and pensioners carried on your active rolls
- Proprietors and partners, if an unincorporated concern
- Agricultural workers or fishing crews from the following types of food processing establishments:
  - sugar mills which are part of sugar plantations
  - fruit or vegetable canning or freezing plants
  - fish canning, freezing, or packaging plants with fishing operations associated with the plant
- Purchased professional and technical services

## A. Production Workers

### INCLUDE

- Workers (up through the line-supervisor level) engaged in fabricating, processing, assembling, inspecting, receiving, packing, warehousing, shipping (but not delivering), maintenance, repair, janitorial, guard services, product development, auxiliary production for plant's own use (e.g., power plant), record keeping, and other closely associated services (including truck drivers delivering ready-mixed concrete)

### EXCLUDE

- Proprietors and partners, if an unincorporated Concern

## **B. All Other Employees (nonproduction personnel)**

### **INCLUDE**

- Supervision above line-supervisor level, sales (including a driver salesperson), sales delivery (truck drivers and helpers), advertising, credit, collection, installation, and servicing of own products, clerical and routine office functions, executive, purchasing, finance, legal, personnel (including cafeteria, etc.), professional and technical

### **EXCLUDE**

- Proprietors and partners, if an unincorporated concern

## **Payroll**

Report the payroll that was included on Internal Revenue Service Form 941, Employer's Quarterly Federal Tax Return.

### **INCLUDE**

- Employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.
- In gross earnings: commissions, dismissal pay, paid bonuses, employee contributions to pension plans such as 401(k), vacation and sick leave pay, and the cash equivalent of compensation paid in kind.
- Spread on stock options that are taxable to employees as wages
- Salaries of officers of this establishment, if a corporation
- Paid holiday leave
- Paid personal leave
- Paid funeral leave
- Paid jury duty leave
- Paid military leave
- Family leave
- Nonproduction bonuses\*\*
  - Cash profit-sharing
  - Employee recognition
  - End-of-year
  - Holiday
  - Payment in lieu of benefits
  - Referral
  - Other

\*\*Report only the extent that these are included in the employees' taxable pay.

### **EXCLUDE**

- Payroll for temporary staff and leased employees
- Employer's cost for fringe benefits
- Payments to agricultural employees, fishermen, members of the Armed Forces, and pensioners carried on your active payroll
- Payments to proprietors or partners if this is an unincorporated concern

## **Value of Inventories**

Report the total value of all inventories owned by this establishment regardless of where the inventories are held.

Report value of inventories at cost or market using generally accepted accounting methods.

## Capital Expenditures

Report the total of all outlays during the year for buildings and other structures, machinery, and equipment that are chargeable to the fixed asset account, and for which depreciation or amortization reserves are maintained.

### INCLUDE

- Capital expenditures (outlays) during the year that were actually made during the year, not the final value of equipment put in place or the buildings completed during the year
  - Add the cost of additions completed during the year to the construction in progress at the beginning of the year to compute capital expenditures for long-term projects in progress
- Capital improvements or new additions in progress
- Capital expenditures during the year for new construction whether constructed on contract or by your own work force
- The value of all machinery and equipment, buildings, and capitalized improvements and repairs whether purchased or produced by employees of your own company
- The value of any machinery or equipment or structure transferred to the use of this establishment by the parent company or one of its subsidiaries
- Elevators, blast furnaces, brick kilns, fractionating towers, shipways and similar structures, as well as the usual factory office and warehouse type of buildings
- Equipment that is an integral part of the building or structure, such as elevators, overhead traveling cranes, ventilating shafts, and fractionating towers
- Capitalized site improvements, such as roads, docks, tracks, parking lots, fences, and utilities
- All production machinery (motors, lathes, punch presses, etc.) and transportation equipment (automobiles, trucks, etc.)
- All office equipment and machines; computers; furniture and fixtures for offices, cafeterias, dressing rooms; and warehouse equipment
- Replacement as well as additions to new capacity
- Purchases of vehicles which are purchased for your company for highway use
- Vehicles acquired under a lease-purchase agreement
- Purchases of computers and related equipment

### EXCLUDE

- Tools that are expensed (report these in **Selected Expenses**.)
- The value of land on which the structures stand
- Vehicles leased or vehicles normally designed to transport materials, property, or equipment on mining, construction, petroleum development, and similar projects. These vehicles are of such size or weight as to be normally restricted by State laws or regulations from operating on public highways.

## Establishments Involved with Assets Leasing Arrangements

If any building or equipment has been acquired this year under a capital lease, please report the cost (at the market value) in **Capital Expenditures**. Do not report the periodic payments made to the lessor. If the lease qualifies as an operating lease, do not include the value of the building and equipment as capital expenditures. Also, do not report the periodic payments made to the producer or the lessor as capital expenditures.

## Special Reporting Instructions for Establishments with Ownership Changes

The establishment may have been purchased singly or as part of a parent company which was acquired by or merged with another company. Please make certain that the date of the change in ownership is recorded in **Operational Status**.

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1. FINAL REPORT FOR THE OWNER WHO SOLD THE ESTABLISHMENT - Report any new or used capital expenditures that occurred in the current year prior to the sale.
2. REPORT FOR THE BUYER - Report only the capital expenditures that occurred after the original purchase of the entire plant.

## Rental Payments

Report total rental payments made during the year to other companies for use of such fixed assets as buildings, structures, and equipment.

### INCLUDE

- Rentals for transportation equipment, whether for use within the plant site such as trucks, tractors, power lifts, railroad engines, cars, etc., or used for transporting materials or products into or out of the plant
- Rentals for transportation equipment, whether used for freight or by executive and sales personnel of the plant
- Rental payments for buildings and structures, including the rental payment for the land on which they stand
- Operating leases

### EXCLUDE

- Computer time-sharing charges for machinery and equipment rentals from computer service companies where the computer is not on site at the establishment.
- Capital leases (leases with a contract to own at the end of the lease)

## Establishments Involved with Assets Leasing Arrangements

If any building or equipment has been acquired this year under a capital lease, please report the cost (at the market value) in **Capital Expenditures**.

Do not report the periodic payments made to the lessor. If the lease qualifies as an operating lease, do not include the value of the building and equipment as capital expenditures. Also, do not report the periodic payments made to the producer or the lessor as capital expenditures.

## Selected Expenses

Report total production related costs including:

- Cost of Materials, parts, containers, packaging, etc. used

The delivered cost figures should cover all raw materials, containers, scrap, supplies, etc., if:

- put into production
- used as operating supplies
- used in repair and maintenance

If this establishment has products made elsewhere under contract and supplies the materials, report the cost of those materials.

### INCLUDE

- Value of the specific materials used to produce products reported in **Sales, Shipments, Receipts and Revenue**
- Only physical goods used or put into production
- Total cost of the materials actually consumed or put in production during the year.
- Cost of fuels when consumed as raw materials.

### EXCLUDE

- Amounts paid to other establishments for contract work and associated freight charges for shipping the materials to the contract producer and the finished products to you.

“Costs” are delivered costs, which are defined as the amount paid or payable after discounts and including freight and other direct charges incurred by the establishment in acquiring the materials.

### INCLUDE

- Purchases from other companies
- Withdrawals from inventories

If the establishment produces items subsequently consumed in further production, report cost of original materials consumed only.

The following are some of the types of items that should be included:

#### MATERIALS

- Lumber
- Cement
- Plywood
- Clay
- Paper
- Glass
- Resins
- Steel Sheet
- Sulfuric Acid
- Steel scrap
- Alcohols
- Copper rods
- Rubber
- Iron castings
- Coking coal
- Metal Stampings
- Crude Petroleum
- Wire

#### PARTS

- Pumps
- Gears
- Wheels
- Motors
- Bearings
- Hardware
- Engines
- Compressors

#### CONTAINERS

- Pails
- Boxes and bags
- Drums and barrels
- Crates
- Tubes

#### SUPPLIES

- Bolts, screws, and nuts
- Cleaning supplies
- Drills, tools, dies, jigs, and fixtures which are charged to current accounts
- Stationery and office supplies
- Welding rods, electrodes, and acetylene
- First aid safety supplies
- Lubricating oils
- Dunnage water

### **Cost of Products Bought and Sold Without Further Processing**

Report the cost of all products bought and resold in the same condition as when purchased and not made part of another product manufactured by this establishment. (Total sales value of all products resold is to be included in **Sales, Shipments, Receipts, or Revenue** and **Details of Sales, Shipments, Receipts, or Revenue**, code 9998991.)

## Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity

### INCLUDE

- Total amount actually paid or payable during the year for all fuels consumed for heat, power, or the generation of electricity
- Anthracite and bituminous coal, coke, natural and manufactured gas, fuel oil, liquefied petroleum gas, gasoline, and all other fuels including purchased steam
- Fuels to power on site trucks, fork lifts, and other motor vehicles associated with the establishment

### EXCLUDE

- Estimated cost of fuels, such as sawdust or blast furnace gas, produced as a byproduct of your manufacturing activities
- Cost of fuels when consumed as raw materials

## Cost of Purchased Electricity

### INCLUDE

- The total amount payable or paid for electric energy purchased during the year from other companies or received from other establishments of your company

### EXCLUDE

- The value of electricity generated and used at this establishment

## Cost of Work Done for You by Others on Your Materials

### INCLUDE

- The total payments made during the year including freight out and in

## Details of Sales, Shipments, Receipts, or Revenue

### General Instructions

A description of the 7-digit Product Class is provided in Specific Instructions below. VALUE is defined as net selling value f.o.b. plant to the customer after discounts and allowances.

### INCLUDE

- Products made elsewhere for this establishment by others from materials supplied by this establishment. (Report the cost of these materials in **Selected Expenses**.)
- Receipts from products bought and resold without further processing. Report separately the receipts from such products in **Resales** code 9998991 and in **Sales, Shipments, Receipts, and Revenue**. (Report the cost of such products in **Selected Expenses**.)

### EXCLUDE

- Freight charges and excise taxes

If imported products (including products made by your foreign affiliates) are sold without further manufacture, processing, or assembly by your domestic plant, report those products in **Resales** code 9998991. Do not include them with specific products made at the domestic reporting establishment.

We also want to clarify the instructions for marketing high cost office and production equipment by leasing them rather than selling them. If you follow this marketing practice, report in **Sales, Shipments, Receipts, and Revenue** the value of goods marketed under a lease as if you had sold them:

- In this section, and in **Sales, Shipments, Receipts, and Revenue**, report as value of shipments the equivalent market value of the goods. (The terms of the lease may use the present discounted value or some other method.)
- Do not report any rental receipts from leases outstanding.

## Specific Instructions (for Reporting Value of Shipments by Product Class)

On this screen, the Census Bureau has prelisted the product class codes and description of the products reported by the establishment in the prior survey year. Where prior product class data are not available, we have prelisted product class codes and descriptions most common to the establishment's NAICS classification. **Please review the entire list before completing the inquiry.**

If the prelisted product codes and descriptions do not describe the products produced at this establishment, please add products that are produced at this establishment as follows:

- Click the 'Add Product Not Listed' button near the bottom of the screen (A window will appear listing all the product codes and descriptions)
- Search the listing in the window for product descriptions  
(Start typing in the box under 'Product Description' to search the listing via keyword or use the arrow keys to scroll through the listing)
  - If a searched product description is found
    - Click the check to the left of the product code
    - Click the button for 'Add Selected Products' to add the product and description
  - If a searched product description is not found
    - Enter a description in the blank field for 'Manually add product not listed above'
    - Click the button for 'Add New Product'. Report separately for each major kind of product.

In the prior year column, we also have populated the data available in our files. These figures may differ from those actually reported by you because of changes made by the U.S. Census Bureau as a result of correspondence with your company or a comparison with previous data reported for the establishment. Please review the previous year figures and make any necessary corrections.

See the complete list of [product class codes](#) and descriptions for the Manufacturing Sector (in specific NAICS industry groups).

## The Scope of Manufacturing Activity

This is a list of manufacturing activities that are inside the scope of the Manufacturing Sector. Establishments whose activity spans these areas should review their specific section carefully and note any special product class reporting instructions that may be particular to their products.

### AEROSPACE INDUSTRIES (3364)

These instructions recognize that the assignment of product shipment values by the aerospace industries differs from that followed by most manufacturing industries. Most contracts within the aerospace industries are variations of "fixed price" or "cost plus." These instructions are designed to insure that products are reported consistently in **Inventories, Sales, Shipments, Receipts, or Revenue**, and **Details of Sales, Shipments, Receipts, or Revenue**.

**Fixed price contracts**— Work performed under a fixed price contract should be reported as a shipment when delivery of the product occurs. The cumulative value of the products being manufactured should be included in inventories gross of progress payments until delivered. (These inventories should not be reduced by the amount of any progress payment.)

**Cost plus contracts** – The value of work done on a cost plus contract should reflect cost incurred during the year as well as a portion of the profits for the contract. Value of work done may be based on (a) the estimated work completed during the year as a percentage of the total contract price or (b) net billings for work done during the year. This value should be reported for the value of products shipped. Any work done during the year that has not been reported as a shipment should be reported in work-in-process inventories.

**Nonaerospace products** – The value of nonaerospace products shipped and services performed should be based on the net selling value, f.o.b. plant, after discounts and allowances, and exclusive of freight charges and excise taxes. Include products made elsewhere for this establishment on a contract basis from materials supplied by this establishment (the cost of these materials should be included in **Selected Expenses**).

## **YARN, TEXTILE and APPAREL MANUFACTURERS (313-315)**

**Jobbers and contractors, as well as manufacturers, are in scope of this survey and must report.**

1. Jobber – You employ contractors to make products from fibers or fabrics you supply. You employ contractors to make knit products from yarns you supply.
2. Contractor – You make products from fibers, yarns, or fabrics that are supplied to you by other companies or by other establishments of your company.
3. Manufacturer – You make products from fibers, yarns, or fabrics that you own, regardless of whether you purchased, wove, knitted, or spun those materials. Note that as a manufacturer, you may or may not employ contractors to supplement your labor force.

### **Reporting of Contract Work**

#### **Products made for you by others from your materials:**

- Manufacturers and jobbers should report such products as if they were made in their own establishment. The cost of materials and the cost of contract work is reported in **Selected Expenses**, and the value of product shipments is reported in **Sales, Shipments, Receipts, or Revenue**, and **Details of Sales, Shipments, Receipts, or Revenue**.

#### **Products that you made from materials owned by others:**

- Contractors should report the amount received for work done as “Receipts for work done for others”

## **GARMENT MANUFACTURERS COVERED UNDER SPECIAL IMPORT CATEGORY “9802” (3152-3159)**

Report value of shipments for garments produced within the 50 states of the United States, including garments covered under special import category “9802.”

Those garments cut in the United States, sent abroad for sewing, and then shipped back into this country under the provisions of item 9802.00 of the Tariff Schedules of the United States should be reported in **Details of Sales, Shipments, Receipts, or Revenue** on the appropriate detailed product line.

Finished garments that you import, excluding “9802” garments, should be reported in **Details of Sales, Shipments, Receipts, or Revenue**. If records are not kept separately on the shipments of imported garments, please estimate a breakout and report the value of shipments of domestically produced garments on the appropriate detailed product lines of **Details of Sales, Shipments, Receipts, or Revenue** and the shipments of imported garments as “Resales”, product code 9998991 in the same section.

## **BAKERY ACTIVITIES**

"Distribution Points and Relay Stations" of bakeries that are used by processing plants to facilitate house-to-house delivery in nearby cities should be considered as part of the processing plant in preparing this report, provided their primary activity is the distribution of goods to household consumers. Any such location distributing primarily at wholesale (to retail stores, etc.) should be regarded as manufacturer's sales branches, which are out of the scope of this survey.

## **DAIRY ACTIVITIES**

"Dairy Receiving Stations" which do not have bottling or pasteurizing operations but which receive fluid milk in bulk and ship it, without processing, to bottling or other manufacturing plants of the same company should report their shipments as "Resales"

Also, those dairy establishments that are engaged in the business of buying bulk fluid milk and selling it at wholesale, without processing or bottling, should report these sales as "Resales".

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## **LIQUOR DISTILLING – REPORTING "VALUE OF PRODUCTION" (31214)**

Please note that for products included in the activities listed above, the value of production rather than the value of shipments is to be reported. The value of production should equal the selling value f.o.b. plant (after discounts and allowances and excluding freight charges) of all products made during the survey year whether sold, transferred, added to inventory, or used in further processing. For products made during the survey year and transferred or held in inventory at the end of the year, estimate the value based on the average price received for similar products of the same grade sold during the year.

**Distilled Liquors** – Production value for products sold in the raw state or directly after production refers to the actual amount received or receivable by you for the production, excluding freight charges and excise taxes.

For liquors to be aged by you or otherwise placed in inventory prior to further processing or selling, report only the actual cost of producing and barreling the raw product, including the cost of materials, labor cooperage, and the pro rata share of overhead generally assigned to such production operations.

## **MEAT PROCESSORS (31161)**

Meat processors should report the sales of fresh meats (not frozen, cooked, canned, smoked, cured, cut, or otherwise processed) prepared from purchased carcasses in the appropriate write-in lines Wholesaling lines.

## **PRINTING AND RELATED TRADES (3231)**

Printing as well as related pre- and post-press services such as platemaking, image setting, color separations, binding, and other post-press work are included in the scope of the manufacturing sector. Your revenue for such work should be reported in **Details of Sales, Shipments, Receipts, or Revenue** under the appropriate description(s).

## PULP MILLS (32211)

Integrated operations consisting of pulp mills and primary paper and board mills need file only one report for both activities. In reporting in **Details of Sales, Shipments, Receipts, or Revenue**, account for interplant transfers for the wood pulp transferred to manufacturing establishments of your company at other locations. Exclude transfers of wood pulp to your paper or board mill at this location.

## SEAFOOD PACKAGING – REPORTING “VALUE OF PRODUCTION” (311710)

Please note that for products included in seafood packaging, the value of production rather than the value of shipments is to be reported. The value of production should equal the selling value f.o.b. plant (after discounts and allowances and excluding freight charges) of all products made during the survey year whether sold, transferred, added to inventory, or used in further processing. For products made during the survey year and transferred or held in inventory at the end of the year, estimate the value on the basis of the average price received for similar products of the same grades sold during the year.

## SHIPBUILDING AND REPAIRING (3366)

Report in **Details of Sales, Shipments, Receipts, or Revenue** the value of work done on all new ships and offshore oil platforms during the survey year. Include ocean, inland river, harbor, and Great Lakes ship construction. Include all vessels under construction during the year, regardless of when the keels were laid or whether the vessels were launched in survey year. For vessels on which work was begun prior to survey year or was not completed by the end of the survey year, report the value of work done only during survey year.

Include in value of work done the cost of labor, the cost of purchased materials and parts received during the year, overhead, and profits. Alternate methods of reporting the value of work done, in order of preference are:

1. Multiply the estimated percentage of completion during survey year by the contract price of the vessel.
2. Net billings for work done during the survey year.

This value should be reported for the value of products shipped. Any work done that has not been reported as a shipment should be reported in work in **Inventories**.

Repair work done on ships, including conversions and reconversions – Report in **Details of Sales, Shipments, Receipts, or Revenue** the total receipts for repair work done during the survey year. For conversions and major repair jobs, the value of work done should be reported, using one of the suggested methods described above.

## TOBACCO PRODUCTS (312230)

**Cigarettes, Cigars, and Tobacco** – Report materials (leaf, the value of green leaf redried, packed, and stored in the scrap, etc.) which were redried, stemmed, and/or packed. Include the value of green leaf redried, packed, and stored in the establishment.

## **Number of Establishments (Single establishment organizations only)**

List the number of establishments operated under the Employer Identification Number (EIN) shown.

## **Additional Location (Single establishment organizations only)**

For each new establishment being added:

- Enter the location information including the EIN, Name, Secondary name, Store/Plant no., Physical location (Street), City, State, and ZIP.
- Enter a description for the kind of business at this location
- Enter the number of employees for the pay period including March 12th, first quarter payroll, annual payroll and sales, shipments, receipts, or revenue for the location for the survey year.

Note: For employees that worked at more than one location, report the employment and payroll data for employees at the ONE location where they spent most of their working time.

### **Employment:**

Please use the number of employees, both full- and part-time whose payroll was reported on your organization's Internal Revenue Service Form(s) 941, Employer's Quarterly Federal Tax Return. Include as employees all persons on paid sick leave, paid holidays, and paid vacations; include salaried officers and executives of incorporated firms.

Exclude full- or part-time leased employees whose payroll was filed under an employee leasing company's EIN and temporary staffing obtained from a staffing service.

### **Payroll:**

Include the total of wages paid, tips reported, and other compensation paid to your employees in the calendar year, whether or not subject to income or social security taxes. Include all wages, salaries, commissions, fees, bonuses, vacation allowances, sick leave pay, severance pay, the amount of reported tips, and the value of taxable fringe benefits. Also, include any employee contributions to a qualified pension plan, such as the 401(k) plan. Also, include the spread on stock options that are taxable to employees as wages. For incorporated businesses, include the salary of all officers and executives.

Exclude pensions, annuities, supplemental unemployment compensation benefits, nontaxable fringe benefits, and commissions and fees paid to independent contractors. Also, exclude employer contributions for pension plans, health insurance, and qualified benefits under a cafeteria plan. For unincorporated businesses, exclude the profit or compensation paid to proprietors or partners.

The sum of payroll reported for individual establishments for an EIN should equal the taxable Medicare wages and tips reported on Item 5c of IRS form 941, Employer's Quarterly Federal Tax Return plus the spread on stock options that are taxable to employees.